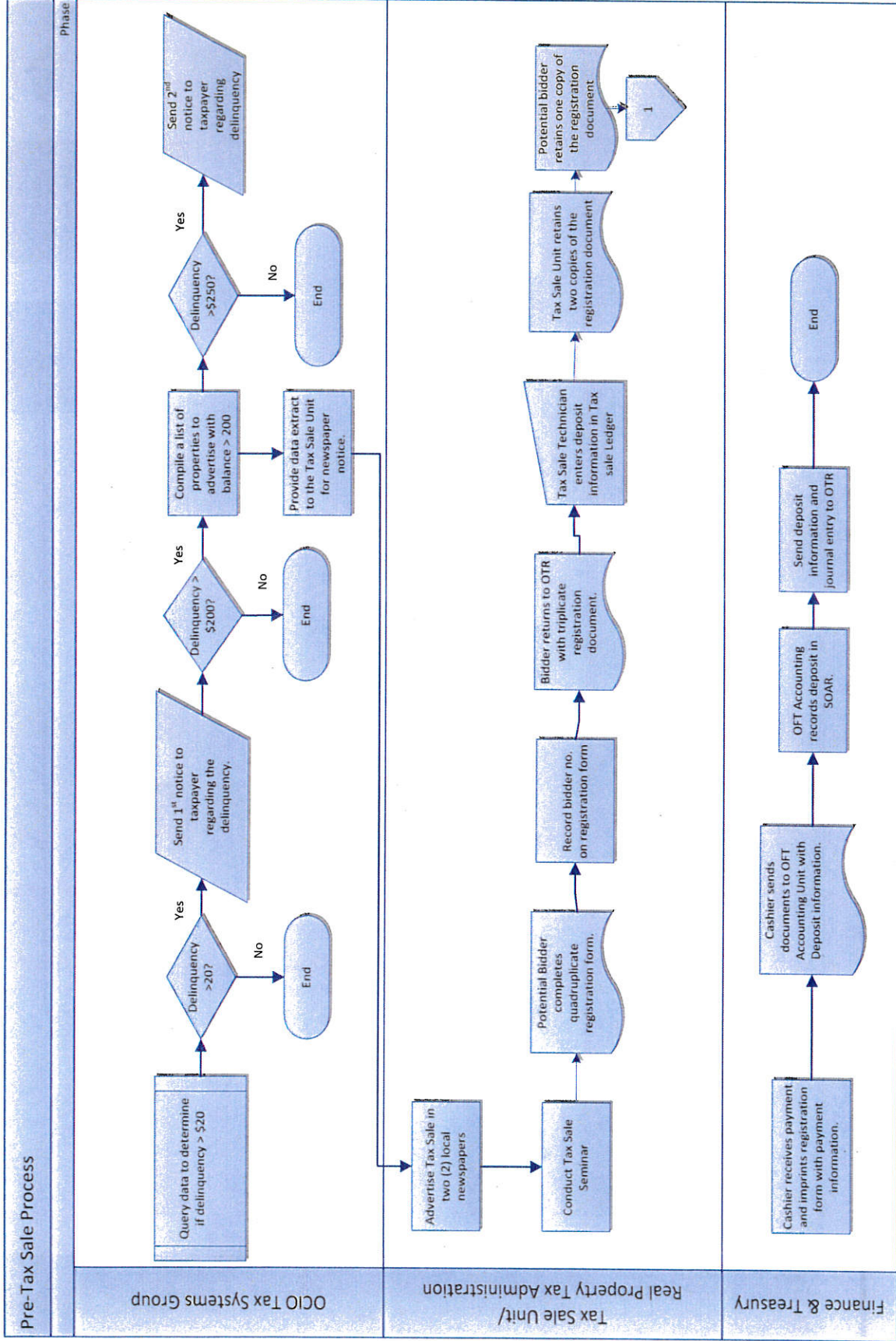
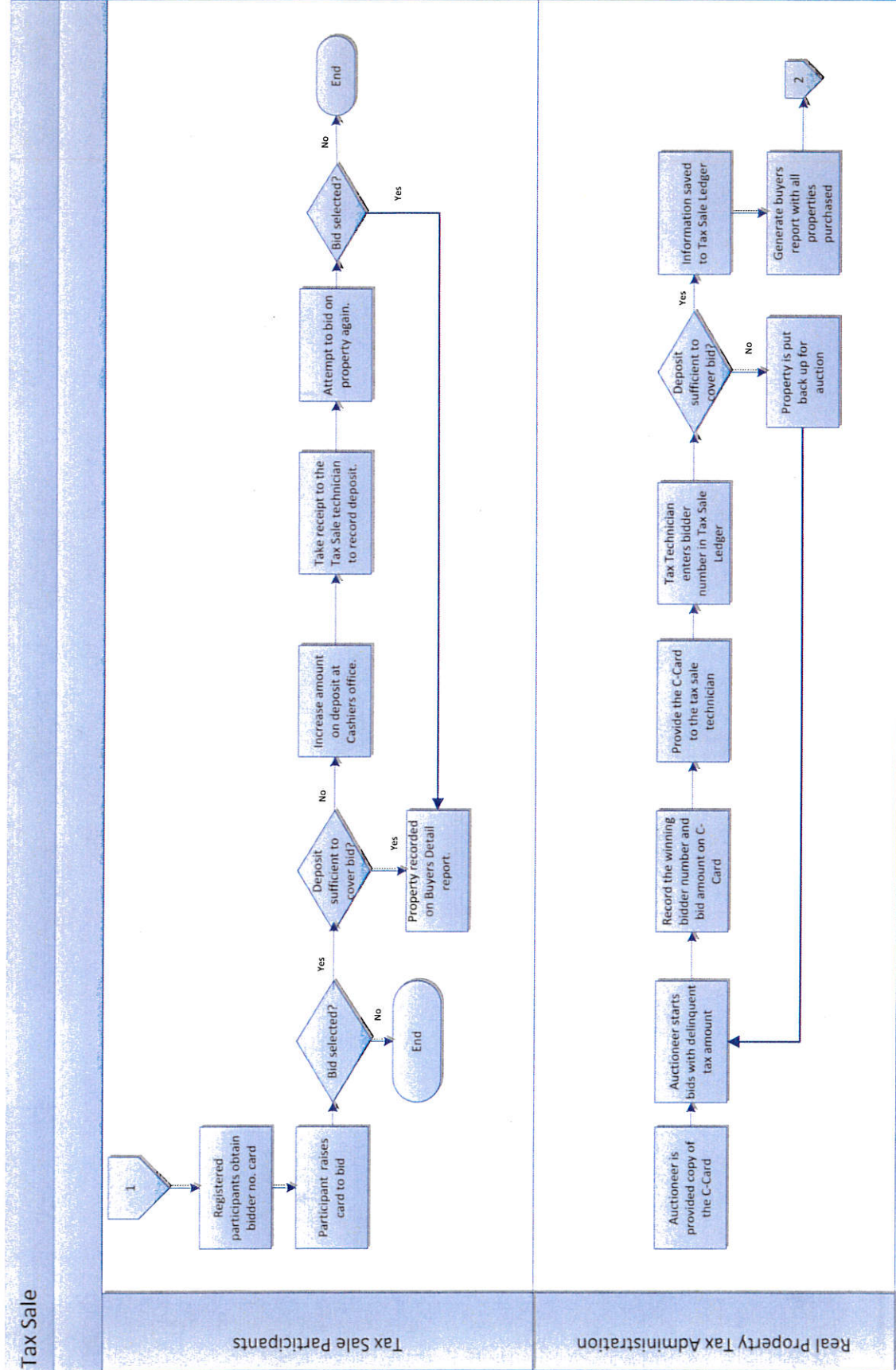


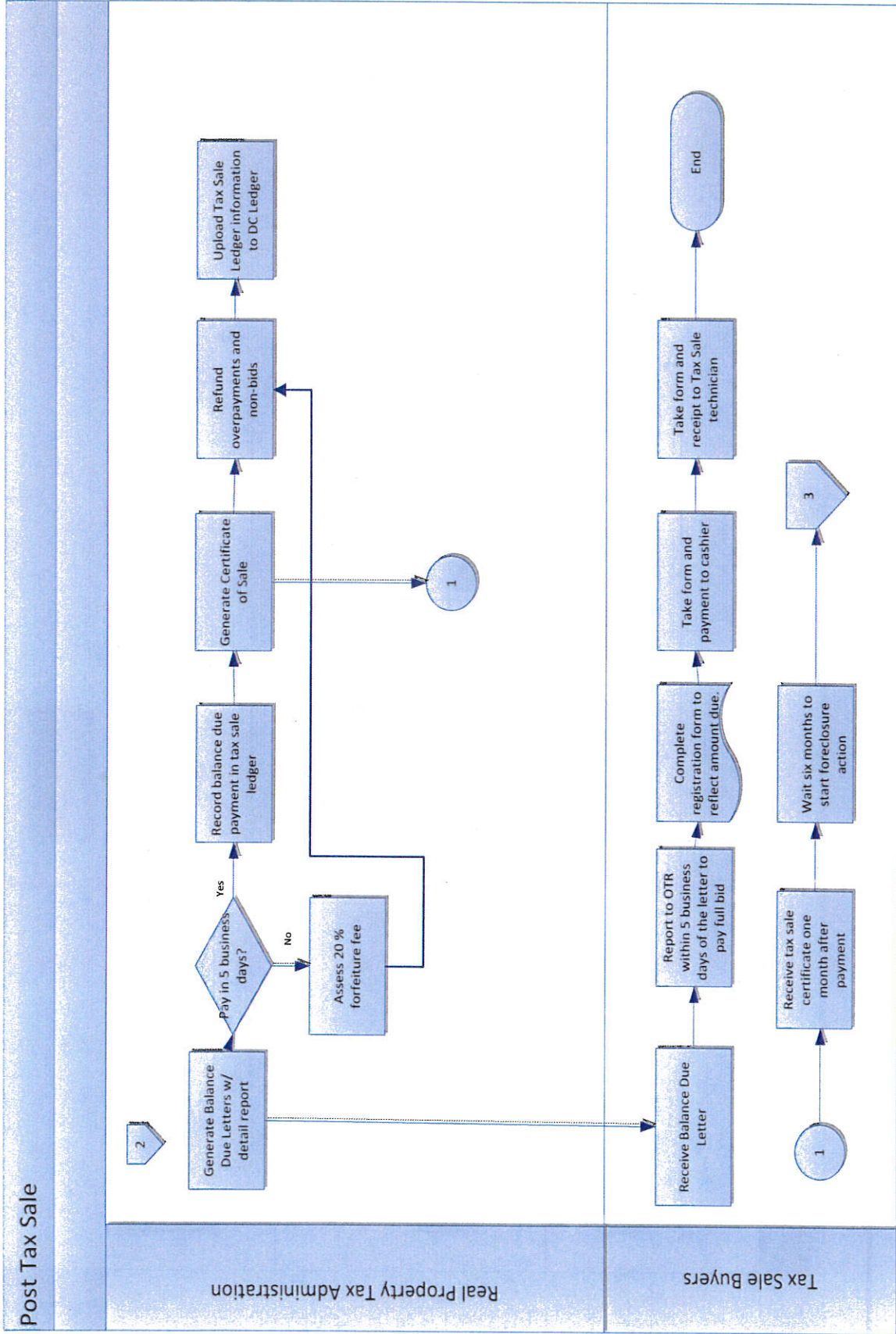
Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties



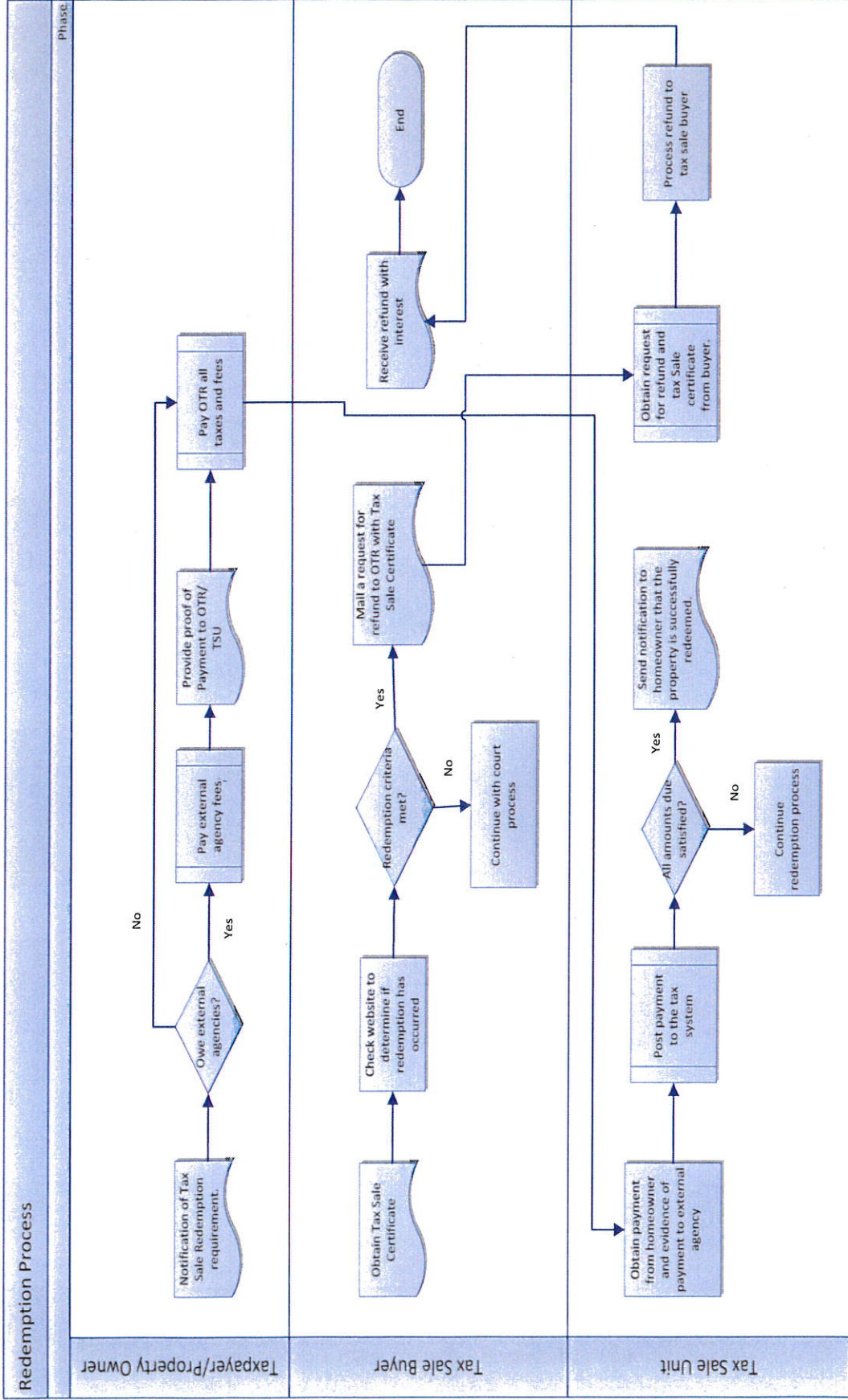
Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties



Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties



Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties



Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

Selected Residential Property Use Codes

<i>Use Code</i>	<i>Short Description</i>	<i>Long Description</i>
001	Residential – Single Family (NC)	Single family residential property but has a non-conforming use.
011	Residential – Row – Single Family	Single family with 2 walls built as common walls with another structure, 2 exposed walls; primarily used as a place of abode.
012	Residential – Detached – Single Family	Free standing dwelling with open space around it and in all exterior walls; primarily used as abode.
013	Residential – Semi-Detached – Single Family	Structure with 1 dwelling place, 1 wall built as common wall with another structure, 3 exposed walls; primarily used as abode.
014	Residential – Garage	Structure used as accessory to single-family residence; no living quarters; on an individual lot
015	Residential – Mixed Use	Single-family property with commercial (usually office) space in part of house. If use is mostly single family, lot may be eligible for a Homestead Deduction. This property may be classified as either residential or commercial.
016	Residential – Condo – Horizontal	Enclosed space of 1 or more rooms, occupying all or part of 1 or more floors; entrance no higher than 3 floors; single family use; may/may not have parking, laundry, patio.
017	Residential – Condo – Vertical	Enclosed space of 1 or more rooms, occupying all or part of 1 or more floors; in structure with elevator; more than 3 floors. Original primary use single-family. May have parking, laundry, patio, etc.
018	Residential – Condo - Garage	Specific space, enclosed or not, for vehicle parking or storage; use is accessory to single-family residential; no living quarters; individually located to be freely exchanged independently of another unit.
019	Residential – Single-Family – Misc.	All other residential – single-family uses not otherwise coded.
021	Residential – Apartment – Walk-Up	Structure of 6 or more units; 1 owner; owner's motivation is to earn net investment income; no units higher than 3 rd floor; no elevator; may have accessory uses.

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

Selected Residential Property Use Codes (continued)

<i>Use Code</i>	<i>Short Description</i>	<i>Long Description</i>
022	Residential – Apartment - Elevator	Structure with 12 or more units; 1 owner; elevator; more than 3 floors; may have accessory uses (parking, laundry, etc.). Owner's motivation is investment income.
023	Residential – Flats – Less than 5	Structure with more than 1 single family unit; less than 5; usually self-contained, under 1 roof; few accessory uses; in some cases, owner occupies 1 unit built for this use.
024	Residential – Conversions – Less than 5	Structure with more than 1 single-family but less than 5; usually self-contained, under 1 roof; few accessory uses; 1 unit may be owner-occupied; original primary use not multi-family.
025	Residential – Conversion – 5 Units	Structure with 5 units, usually not self-contained but under 1 roof; with few accessory uses; 1 unit may be owner occupied; original primary use not multi-family.
026	Residential – Cooperative – Horizontal	Structure with more than 1 unit, of 1 or more rooms; 1 corporate ownership accounts for benefit of all tenant-shareholders, or lease from shareholders; entrance no higher than 3 floors; may have accessory uses.
027	Residential – Cooperative – Vertical	Structure with more than 1 unit, of 1 or more rooms; 1 corporate ownership accounts for benefit of all tenant-shareholders, lease from shareholders; elevator; more than 3 floors; may have accessory uses.
028	Residential – Conversion – More than 5	Structure of more than 5 units; usually self-contained but under 1 roof; with few accessory uses; usually 1 unit is owner occupied; original primary use not multi-family.
029	Residential – Multi-family – Misc.	All other residential multi-family uses not otherwise noted.
042	Store – Miscellaneous	Structure used for primarily ground level retail sales; row attached or detached with/without accessory uses; with/without living quarters
059	Commercial – Office – Miscellaneous	All other commercial office uses which have not been otherwise coded.
091	Vacant - True	Lot not improved with structure.

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

Selected Residential Property Use Codes (continued)

<i>Use Code</i>	<i>Short Description</i>	<i>Long Description</i>
092	Vacant – with Permit	Lot for which an unexpired building permit has been issued.
093	Vacant – Zoning Limits	Lot on which DC Zoning regulations prohibit an owner to build as a matter of right.
094	Vacant – False - Abutting	Lot has no assigned real estate improvement value, but having part of a structure whose value is assigned to another lot.
095	Vacant – Commercial Use	Lot with relatively permanent structures (storage tanks, railroad tracks), but not buildings, used for commercial purposes, making the lot unbuildable
096	Vacant – Unimproved Parking	Unimproved, graveled parking lot with approved parking permit
097	Vacant – Improved and Abandoned	Residential and commercial improved vacant and abandoned properties (formerly Class 5).
214	Garage – Multi-Family	Structure used primarily as accessory to multi-family residence; no living quarters; on individual lot.
216	Condo – Investment – Horizontal	Unit with entrance no higher than 3 floors above ground level, designed for single-family primary use; accessory uses. Fee owner’s presumptive motivation is net investment income.

Source: Property Use Code Listing; Office of Tax and Revenue, Real Property Tax Administration; found at <http://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/usecodes.pdf> (Accessed June 11, 2014)

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

REMAINING REDEEMED PROPERTIES FROM THE TEST SAMPLE³²

	Tax Sale Year	SSL	Owner Name	Delinquent Amount	Ward
1	2003	0179 2113	STEPHEN E LOFLIN	1,018.93	2
2	2003	0540 2081	KALAIID B MOHAMED	1,458.17	6
3	2003	0619 0034	ARSHATO BAKATE-OHEN	648.91	6
4	2003	0777 0056	IRENE ROBBS	665.11	6
5	2003	1089 0109	MARTHA S MARIN	1,150.93	6
6	2003	1601 2491	VINOD K GOEL	1,522.94	3
7	2003	1807 2019	TRACY OCTAVIOUS	409.05	3
8	2003	2382 0818	GLORIA E BURGESS	2,781.28	4
9	2003	2528 2044	2123 ASSOC TRUSTEE FOR 2121 NW TRUST	2,079.13	2
10	2003	2662 2028	THOMAS TARANTINO	643.00	1
11	2003	2677 0581	MENYANA T WILLIAMS	1,630.89	1
12	2003	2723W 0039	LYNGRID S RAWLINGS	821.38	4
13	2003	2788 0066	V I AUSTIN	315.40	4
14	2003	2830 0131	MYRA M CREDLE	425.78	1
15	2003	2986 0864	AIFA P AKINBOBOLA	1,039.32	4
16	2003	3052 0111	DOROTHY E LOWEY	858.38	1
17	2003	3056 0064	MARILYN K GOINS	501.07	1
18	2003	3107 0065	ANDREW A DUNCOMBE	9,792.39	5
19	2003	3118 0120	N NDUBUISI	331.07	5
20	2003	3148 0107	RITA GRAHAM	491.29	4
21	2003	3150 0025	BOBBY L BAKER	520.86	4
22	2003	3165 0825	ULLRICH PROPERTIES INC	1,247.76	4
23	2003	3198 0124	BEVERLY A FISHER	1,392.30	4
24	2003	3265 0163	IVY J BROWN	2,755.52	4
25	2003	3361 0080	AUDILIA P WEDDERBURN	3,027.02	4
26	2003	3397 0035	A CROSKEY	612.32	4
27	2003	3501 0067	MOORING TAX ASSET GROUP LLC	800.31	5
28	2003	3532 0147	KIMBERLY MOBLEY	296.09	5
29	2003	3642 2013	DAVID R FOSTER	421.61	5
30	2003	3755 0008	FRANCELL S WILLIAMS	743.57	5
31	2003	3968 0011	ROBERT L COVEY	743.62	5

³² The 235 properties included in this index relate to the test sample of 365 redeemed properties. The remaining properties of this test sample (130) are shown on Page 17 of this report.

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

REMAINING REDEEMED PROPERTIES FROM THE TEST SAMPLE (CONT'D.)

	Tax Sale Year	SSL	Owner Name	Delinquent Amount	Ward
32	2003	4076 0824	NEIGHBORHOOD BEAUTIFICATION TRUST	682.45	5
33	2003	4287 0037	CARL E RICE	646.00	5
34	2003	4312 0020	JEANNE DUVALL	1,402.90	5
35	2003	4494 0115	JACQUELINE EDWARDS	411.37	5
36	2003	5097 0034	WILLIAM A COOK	646.86	7
37	2003	5151 0134	DANIEL JOHNSON	4,080.85	7
38	2003	5243 0043	PATRICK D VAILES	544.22	7
39	2003	5315 0018	MARY A MAINOR	3,372.60	7
40	2003	5397S 0060	PHYLLIS B ITH	465.61	7
41	2003	5444 0808	NATHANIEL HOWARD	774.38	7
42	2003	5498 0825	LYNDA S BRISCOE	1,486.55	7
43	2003	5655 0012	ENDREA L FRAZIER	1,216.66	7
44	2003	5672 2082	MARCIA L NORMAN	1,302.59	7
45	2003	4253 0011	RICHARD SHOLARIN	839.10	5
46	2003	5995 0802	PANAYOTA CHRISOMALLIS	487.99	8
47	2003	6068 0812	PAMELA A HERBERT	523.29	8
48	2003	6123 0064	RONALD JACKSON	1,223.83	8
49	2003	6170 0054	CARL A DYE	5,076.86	8
50	2003	6223 2009	GEMMA A BELTON	519.27	8
51	2004	0156 2378	RYAN P PAGE	1,726.60	2
52	2004	0888 0036	CLARA L SIMMONS	645.66	6
53	2004	1002 0091	YVONNE M MATTHEWS	833.75	6
54	2004	1029 0129	EMERALD STREET G P	639.81	6
55	2004	1034 0807	ROBERTO G COFINO	1,020.27	6
56	2004	2312 0013	LOIS R GOODMAN	1,865.54	4
57	2004	2527 2085	MEGHAN MURPHY	1,390.78	2
58	2004	2528 2083	SHARAINA ALEMAZKOOR	3,050.73	2
59	2004	2621 0717	RACHEL MAYNARD	726.79	1
60	2004	2676 0812	JOSE PEREZ AND 1531 PARK RD LLC	1,323.39	1
61	2004	2681 2074	BRENDA A GIBSON	555.70	1
62	2004	3045 0065	KENYON HOUSE COOPERATIVE	1,497.80	1
63	2004	3125 0814	TANYA YERGAN	479.85	5
64	2004	3237 0058	GLEN WRIGHT	1,194.21	4
65	2004	4013 0810	RONNETTE L HURLEY	545.29	5

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

REMAINING REDEEMED PROPERTIES FROM THE TEST SAMPLE (CONT'D.)

	Tax Sale Year	SSL	Owner Name	Delinquent Amount	Ward
66	2004	4065 0089	JERYL M MCDOWELL	449.17	5
67	2004	4540 0075	HAROLD W NEAL	1,006.39	6
68	2004	5088 0109	KEITH R LANDFARE	395.88	7
69	2004	5149 0134	JOHN H WHITLEY	1,365.41	7
70	2004	5176 0852	TANIMOWO ALLI	927.58	7
71	2004	5225 0039	SYLVESTER B BROWN	598.70	7
72	2004	5235 0038	ANN JENKINS	307.96	7
73	2004	5618 0027	KELVIN ELMORE	1,266.53	7
74	2004	5636 2003	SILAS MATHEWS	253.19	7
75	2004	5672 2265	JAMES A ZEBRESKI	533.37	7
76	2004	5807 0949	RUTH G HALL	1,069.72	8
77	2004	6128N 0043	R L HARKINS	840.23	8
78	2004	6176 0018	SHEILA L WILLIAMS	394.79	8
79	2004	6239S 2011	TIFFANY L RAYCROW	1,121.19	8
80	2004	6254 2068	LARENCE DUBLIN	305.03	8
81	2005	0097 0821	POTOMAC FUND LLC	1,322.37	2
82	2005	0158 2097	ERIE KARTONO	1,911.43	2
83	2005	0177 0091	ROBERT HANAWALT	526.48	2
84	2005	0181 2033	ALLISON LEVAN	2,197.12	2
85	2005	0278 2009	REGINALD HOWARD	722.97	2
86	2005	0779 0122	HUDSON JOHN M	3,021.60	6
87	2005	0982 0016	DEBORAH STONE	2,895.87	6
88	2005	1051 0026	JERRY HUGHES	2,572.94	6
89	2005	1367 2057	MARIA JORDANOV	1,427.58	3
90	2005	1601 3565	YAYE DIOP	2,218.66	3
91	2005	2021 0800	SUSAN SHAUGHNESSY	538.43	4
92	2005	2049 2432	IRMA ALVAREZ	285.60	3
93	2005	2208 2147	IRMA CORDISCO	638.64	1
94	2005	2545 2191	KALORAMA PLACE LP	339.84	1
95	2005	2843 0817	HOWAN DENEKE	1,142.60	1
96	2005	2864 0322	JEANNIE EGAN	1,225.26	1
97	2005	3155 0048	PAUL CLEMENCIA	298.95	4
98	2005	4013 0028	AROLI GROUP LLC	1,589.80	5

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

REMAINING REDEEMED PROERTIES FROM THE TEST SAMPLE (CONT'D.)

	Tax Sale Year	SSL	Owner Name	Delinquent Amount	Ward
99	2005	4077 0128	ROBERT CURRY	259.60	5
100	2005	4135 0006	GERALD WOODFORK	474.90	5
101	2005	4137 0010	BERTINA PHELPS	1,589.16	5
102	2005	4338 0026	WYLES JAMES S	436.56	5
103	2005	5093 0162	FRANKLIN DASO	505.56	7
104	2005	5313 0001	SHELLEY MACK	858.75	7
105	2005	5388 0060	MILDRED BRADSHER	705.38	7
106	2005	5391 0809	R LEWIS	1,617.32	7
107	2005	5662 0835	PATRICIA EVANS	279.12	7
108	2005	5672 2269	JANICE BLAKE	251.47	7
109	2005	5691 0011	BOYLE STOCKEY	398.83	7
110	2005	5698 0081	SIMON JESSE	1,252.00	7
111	2005	5778 0152	OTHA DAVIS	1,154.07	8
112	2005	5867 2011	LOVIE EATMON	798.71	8
113	2005	5996 0025	VINCENT PHILLIPS	683.51	8
114	2005	6094 0042	JOHN BURNETT	650.58	8
115	2006	0051 2111	ACHHRA KUMAR	1,456.73	2
116	2006	1978 2089	DENNIS LEMKE	1,337.33	3
117	2006	2571 2136	CHRISTINE DIXON	540.49	1
118	2006	2823 2025	5021 7TH PLACE LLC	450.00	4
119	2006	3520 0099	KOUAKOU YAO	1,477.98	5
120	2006	3557 0096	ANIE DUVALL	1,276.43	5
121	2006	4168 0020	FREDERICK MORSE	995.59	5
122	2006	4237 0019	WENDALL CRAWLEY	467.51	5
123	2006	4547 2003	NICOLE YIBASS	1,138.96	6
124	2006	5078 0056	TIMOTHY MINOR	552.75	7
125	2006	5134 0011	QIYAO YUAN	1,591.48	7
126	2006	5259 0800	ELLA GREEN	1,060.84	7
127	2006	5285 0205	JUSTIS REEVES	490.44	7
128	2006	5643 0005	JEFFREY BANKS	827.83	7
129	2007	0025 2054	SOSENA GIRGA	2,728.88	2
130	2007	0069 2100	COLLEEN SCHU	1,447.09	2

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

REMAINING REDEEMED PROERTIES FROM THE TEST SAMPLE (CONT'D.)

	Tax Sale Year	SSL	Owner Name	Delinquent Amount	Ward
131	2007	0281 2315	D C CITY CENTER LLC	2,984.69	2
132	2007	0369 2065	QUINCY COURT LLC	1,509.70	2
133	2007	0417 0036	KARIM STEWARD	1,943.16	1
134	2007	0540 2190	CHRISTOPHER MCALLISTER	881.45	6
135	2007	0546 2166	EDWARD WEBSTER	572.42	6
136	2007	0668 0072	JAMES LIGHTFOOT	799.51	5
137	2007	0734 2041	WANDA MEDINA	385.25	6
138	2007	0808 0070	FRANK JOHNSON	3,104.89	6
139	2007	0869 0807	FRANZISKA SHAW	2,922.38	6
140	2007	2835 0086	LINDA JOHNSON	1,083.88	1
141	2007	2992 0032	TYRONE MASON	1,700.02	4
142	2007	3052 0091	H DUREN	1,069.32	1
143	2007	3054 0013	PATRICIA SCOTT	3,040.27	1
144	2007	3566 0027	WILLIE BARBER	3,068.81	5
145	2007	3713N 0004	CRYSTAL GREEN	1,166.14	4
146	2007	3722 0060	QUEKETA PAYTON	535.25	4
147	2007	4051 0007	EDWARD EPURE	1,194.53	5
148	2007	4204 0058	ADAKU OFEGEBU	1,214.26	5
149	2007	4321 0021	ANDRE JOHNSON	1,160.49	5
150	2007	4518 0008	L PHILLIPS	1,018.19	7
151	2007	5171 0019	FIKRU BEKELE	837.64	7
152	2007	5290 0085	CLARA HIGDON	1,525.66	7
153	2007	5322 0024	MARY LEE	2,111.65	7
154	2007	5359 0337	MARSHALL HEIGHTS COMMUNITY DEVELOPMENT	1,786.82	7
155	2007	5359 0351	MARSHALL HEIGHTS COMMUNITY DEVELOPMENT	763.76	7
156	2007	5371 0061	MARQUITA SILER	363.88	7
157	2007	5409 0005	NATHAN CARTER	747.50	7
158	2007	5418 0056	ANGELO MOORE	606.81	7
159	2007	5605 0832	GASTON LUCILLE	1,005.03	8
160	2007	5672 2334	GENEVINIA BAKER	493.45	7
161	2007	6070 0011	GERARD HAMRICK	880.14	8

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

REMAINING REDEEMED PROERTIES FROM THE TEST SAMPLE (CONT'D.)

	Tax Sale Year	SSL		Owner Name	Delinquent Amount	Ward
162	2008	0278	2004	CHANGFU CHIEN	2,399.88	2
163	2008	0444	2018	THE MARION STREET FLATS LLC	3,255.82	2
164	2008	0468	2240	WILLIAM BROADWATER	2,122.56	6
165	2008	0783	2016	PHYLLIS H. MOSS, TRUST	1,539.11	6
166	2008	1184	2019	DEBRA LEITNER	3,243.68	2
167	2008	2580	2087	HAJAR GHIAS	1,895.19	1
168	2008	2805	0066	MARVIN GRAVES	2,064.29	4
169	2008	3533	0118	CYNTHIA LAW	1,795.36	5
170	2008	3719	0032	JOHN WILSON	1,970.47	4
171	2008	4540	0154	ERIC DEYALE	3,244.43	6
172	2008	5077	0049	HARVEY FARREY	1,162.47	7
173	2008	5844	2015	D STREET VENTURES 1 LLC	2,476.67	8
174	2008	5997	0044	EARLICK AMBROSE	1,230.40	8
175	2009	0368	2037	936 N STREET NW LLC	2,783.74	2
176	2009	0540	2813	LINDA RICHARDSON	1,426.20	6
177	2009	0829	0071	508 L STREET LLC	3,518.57	6
178	2009	1601	2873	MARTIN SMITHMYER	2,013.82	3
179	2009	2994	2032	BHI INTERNATIONAL INC	2,106.75	4
180	2009	3107	0015	MICHAEL WATSON	3,327.61	5
181	2009	3260	0048	SHAWN WOODS	2,704.37	4
182	2009	3734	0083	MARINA RODRIGUEZ-GIRON	1,746.37	4
183	2009	4061N	0086	JAMES CHAPPELLE	1,690.85	5
184	2009	4202	0205	MICHAEL DOWDY	3,509.88	5
185	2009	4288	0809	ELVA ARGUETA	2,032.64	5
186	2009	4347	0801	HSBC BANK USA, N.A. AS TRUSTEE	1,672.04	5
187	2009	4477	0025	KAREN GARRETT	1,884.20	5
188	2009	5670	2031	FAIRFAX VILLAGE CONDO IX UNIT OWNERS ASSOCIATION	1,804.67	7
189	2010	1007	0816	JO BONNEY/RONNIE ALLON	1,784.75	6
190	2010	1030	2029	SNOW CAPITAL STRATEGIES LLC	2,071.29	6
191	2010	1822	2067	ESTHER GOLDENBERG	3,203.25	3
192	2010	2606	0077	MARLA TRACEY	2,187.89	1

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

REMAINING REDEEMED PROERTIES FROM THE TEST SAMPLE (CONT'D.)

	Tax Sale Year	SSL	Owner Name	Delinquent Amount	Ward
193	2010	3006 0052	SHELBY SHULER	3,227.53	4
194	2010	3532 0148	RED DOOR HOUSES LLC	1,700.84	5
195	2010	3937 0051	ALVIN MARTIN	3,193.92	5
196	2010	4494 0099	EHB HOLDINGS LLC SERIES 451	1,331.15	5
197	2010	5129 0096	GRANITE FINANCE LLC	3,414.78	7
198	2010	5775 0815	DOUGLAS CLARK	2,179.21	8
199	2010	5807 0011	1265 TALBERT STREET LLC	1,857.39	8
200	2010	5957 2004	VIVIAN OWENS	3,126.59	8
201	2010	6173 0035	PETE HAIRSTON	1,375.31	8
202	2010	PAR 01660110	ATLANTIC CAPITAL ONE, LLC	2,883.85	5
203	2011	0210 2268	KHUE HOANG	902.97	2
204	2011	0455 2070	ARUN KRISHNAN	2,028.94	2
205	2011	0756 2038	M S M HUNG & W F THONG	2,103.54	6
206	2011	1036 0094	EVANS KAREN L B	1,836.53	6
207	2011	1114 0056	DAWN FOWLER-CLEMONS	1,706.77	6
208	2011	2665 2042	EUCLID OWNERSHIP GROUP LLC	2,545.16	1
209	2011	3259 2003	PROVIDENCE INVESTMENTS LLC	2,170.25	4
210	2011	4066 0074	WHITNEY COLEMAN	2,051.96	5
211	2011	4326 2308	G KIDD	1,069.43	5
212	2011	4445 0117	JAB PROPERTIES AND MANAGEMENT LLC	3,192.74	5
213	2011	5152 0084	LILLIAN WILSON	1,113.30	7
214	2011	5176 0962	D C PROPERTIES INVESTMENTS INC	2,753.20	7
215	2011	5229 0035	JOHANNES BELANGER	2,251.80	7
216	2011	5286 0075	GREGORY PETERS	2,959.08	7
217	2011	5362 0070	ANTAWAN WILLIAMS	1,827.18	7
218	2011	5809 0078	VINCENT ABELL	1,187.04	8
219	2011	5811 2009	NEW PITTS PLACE LLC	2,314.23	8
220	2011	5869 2020	CAPITAL CITY BUILDERS, L.L.C.	1,657.95	8
221	2011	5895 0036	KEVIN HOWARD	1,225.52	8
222	2011	5897 0013	3473 23RD STREET LLC	2,445.08	8
223	2011	5946 0058	DAVID WALTON	2,398.83	8

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

REMAINING REDEEMED PROERTIES FROM THE TEST SAMPLE (CONT'D.)

	Tax Sale Year	SSL	Owner Name	Delinquent Amount	Ward
224	2011	6129 0819	CAPITOL ST MANOR COOPERATIVE ASSOC INC	2,147.42	8
225	2011	6171 0014	VALERIAN CABANATAN	2,659.05	8
226	2012	0036 2084	RICHARD BOLANDZ	2,639.58	2
227	2012	0282 2017	GABRIEL ALVARADO	3,252.57	2
228	2012	0911 0063	JACQUELINE TALLEY	2,233.31	6
229	2012	2947 0050	CHERI SUSSMAN	2,294.65	4
230	2012	2989 0109	GERALD POPE	2,301.86	4
231	2012	4063 0089	BARBARA BROWN	1,539.55	5
232	2012	4069 0105	GERALD BETHEA	2,020.07	5
233	2012	5294 2023	DENNING CALL PLACE LLC	1,409.71	7
234	2012	5361 0807	M CROSSLAND	1,962.98	7
235	2012	5585 0031	JOE BOONE	2,714.79	7

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

Glossary

Term	Definition
Bid-off Properties	This is the term used in the D.C. Code for those properties included in a tax sale where no bids for the property were received or where the bids did not equal the total of the delinquent real property taxes, penalties and interest (P&I), and the delinquent levies from other D.C. taxing agencies. These properties are considered sold to the District. The District receives the same rights, including foreclosure, as other investors from the tax sale.
Business Improvement Districts (BIDs)	A defined area within the District of Columbia where the majority of the activities carried on are commercial or industrial. The owners of at least 51 percent of the assessed value of the nonexempt property in this defined area have agreed to establish a not-for-profit corporation to conduct special services or activities within the designated area. These activities and services are to augment but not replace governmental services provided by the District. To provide these services the owners of the nonexempt properties within the designated area are assessed a "BID tax" that is included with their real property tax. [D.C. Code § 2-1215.01 <i>et seq.</i> (2013)]
Business Type Entities	These entities include companies, partnerships, corporations, limited liability companies (LLCs) and limited liability partnerships (LLPs).
Buyers Book	A publically available listing produced by RPTA that includes the specific SSL sold, the owner/taxpayer's name, the investor purchasing the tax lien, the date the property was sold, the amount of delinquent real property taxes, delinquent taxing agency assessments, P&I, and any surplus paid for the lien. The bid-off properties from the tax sale are not included in the Buyers Book.
Cancelled	Tax sales that have been annulled by the Office of Tax and Revenue (OTR). Cancellations include corrections of mis-posted payments that eliminate the real property tax liability, corrections of various administrative errors, or the property is part of a bankruptcy estate and cannot be sold.
Class 1 Property	Class 1 properties are residential in nature and are afforded the lowest real property tax rates. It is used to determine the rate at which the property is taxed. The class of the property is determined by the Assessment Division of RPTA.

Review of Residential Real Property Tax Lien Sales – Redeemed Properties: Part II

Term	Definition
Consideration	Consideration, except as otherwise provided in § 42-1104 of this chapter, means the price or amount actually paid, or required to be paid, for real property including any mortgages, liens, encumbrances thereon, construction loan deeds of trust or mortgages or permanent loan deeds of trust or mortgages. (D.C. Code §42-1101 (5) (2013))
D.C. Ledger	A database maintained by the Real Property Tax Administration (RPTA) that captures data on the square – suffix – lot (SSL) identifiers included in the tax sales. The D.C. Ledger captures data on the tax sale investors and the amount paid for each SSL and any surplus amounts. This data supplements the Integrated Tax System (ITS) database for the individual properties.
Deed Bill	The final amount paid by the investor to acquire the property, subsequent to the issuance of the final order of foreclosure. This amount includes all delinquent real property and other certified taxes and BID taxes and vault rents and penalties and interest (P&I), pre-complaint legal expenses and any current real property taxes and (P&I) due to OTR. This amount is reduced by any surplus paid by the investor at the time of the tax sale.
Delinquent Real Property Taxes	These taxes have become due and payable in the prior fiscal year and were not paid on or before September 30. On October 1 the taxes were considered to be delinquent and subject to potential inclusion in the tax sale.
Dwelling	The house in which an individual lives; a residence; the apartment or building, or group of buildings, occupied by an individual as a place of residence. Includes all buildings attached to or connected with the house.
Foreclosure	A formal legal process by which the rights of the owner/taxpayer may be extinguished if the owner/taxpayer fails to pay the total amount of real property and other taxes, P&I and other costs due.
Investor	An individual or firm who submitted the successful bid for the property tax liens for the Square – Suffix – Lot at the tax sale, and is proceeding through the D.C. Superior Court to foreclose on the owner/taxpayer's right to redeem the property for the delinquent taxes due.
In Progress	ITS does not indicate that the square – suffix – lot has either been deeded (foreclosed) or redeemed. This generally indicates that the property is still undergoing the redemption or foreclosure process.

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

Term	Definition
Owner/Taxpayer	Owner - The individual or business entity that owns the property identified by a specific square – suffix – lot identifier. Taxpayer often is the same entity as the owner; this terminology refers to other individuals or business entity required by contract or operation of law to pay the real property taxes.
Quitclaim Deed	A statement that the person whose signature appears on the document (grantor) has conveyed any rights that they have in a property to the holder of the document (grantee). A quit claim deed does not provide any guarantee or warranty as to the rights given to the grantee by the deed.
Redeemed	The owner/taxpayer or other individual pays the District sufficient funds to liquidate all of the delinquent and currently due real property taxes, penalties and interest, and other delinquent certified taxes, BID taxes, and vault rents, and the interest and costs due to the investor. When these obligations have been satisfied the owner/taxpayer has recovered the property and any liens, placed on the property, for delinquent real property taxes are removed.
Real Property Tax Liens	Security interest granted over a specific piece of real property to ensure the payment of a delinquent tax. These liens are automatically placed on the property.
Square – Suffix – Lot (SSL)	A series of numerical and alphabetic characters that designate a specific piece of property within the District. The SSL can be traced back to a specific location on the District’s official property maps. SSL is used in place of a legal description of the property. SSLs designate specific property locations that may not have an address identified by the U.S. Postal Service.
Surplus	The amount paid by the bidder at tax sale in excess minimum bid amount. The surplus amount is applied to outstanding delinquent amounts from prior or current tax years reducing the amount the successful investor pays to District to settle all of the outstanding real property tax charges to receive a tax deed.
Tax Sale	A public auction of the rights to acquire specific properties identified by SSL, for delinquent real property taxes, penalties and interest, and delinquent taxing agency levies. The rights are sold to the highest bidder provided that they meet or exceed the amount of certified delinquent real property taxes, P&I, and delinquent levies (minimum bid).

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

Term	Definition
Taxing Authorities	Agencies of the Government of the District of Columbia that are authorized by the Mayor to levy a tax, assessment or charge that is collectible under chapter 13A of title 47 of the District of Columbia Code.
Taxpayer Identification Number (TIN)	A singular term that captures identifying numbers issued by various Federal agencies to individuals and businesses. The TIN includes an individual's Social Security Number (SSN), an individual tax identification number (ITIN), and the Federal Employer Identification Number (FEIN)
Tax Sale Certificate	Document that provides a listing of the specific charges covered by the successful bidder at the tax sale. This document provides the investor with proof that they have acquired the rights to foreclose against the owner/taxpayer for the delinquent taxes, P&I, and delinquent assessments for a specific tax year.
Undisposed	Motions for Foreclosure of the right of redemption filed with the Court that have not been decided.
Use Code	This code is a subset of the property class. It further defines the type of property and potential/actual uses. The use code is established at the time of assessment by RPTA. This code may change over time as the property use changes.
Vacant – False Abutting	This use code defines a property that has a building that covers two SSLs. The value of the land is assessed using this use code. The value of the building is assessed under the other SSL.
Vacant – True	This use code defines a property which does not have a physical structure on the property. For example, a lot next to a residential property.
Vacant – Zoning Limits	This use code is for properties that are too small, according to the District's Zoning Regulations to support a physical structure.
Vacated	Process used by the Court to render the final Order of Foreclosure of the right to redeem the property invalid. This process is used to correct significant errors and to correct injustices to the parties involved in the litigation.

Review of Residential Real Property Tax Lien Sales – Part II: Redeemed Properties

Abbreviations and Acronyms

<i>Act</i>	<i>Tax Lien Compensation and Relief Reporting Emergency Act of 2013</i>
ASD	Assessment Services Division
BID	Business improvement district
CAMA	Computer assisted mass appraisal
<i>Certificate</i>	<i>Certificate of Sale for Taxes</i>
<i>Complaint</i>	<i>Complaint of Foreclosure on the Right of Redemption</i>
Court	District of Columbia Superior Court
D.C. Code	District of Columbia Official Code
DCFO/OTR	Deputy Chief Financial Officer, Office of Tax and Revenue
DCMR	District of Columbia Municipal Regulations
DCRA	Department of Consumer and Regulatory Affairs
D.C. Water	District of Columbia Water and Sewer Authority
District	Government of the District of Columbia
EDW	Electronic data warehouse
ITS	Integrated Tax System
NOD	Notice of Deficiency
Notice	Notice of Bill for a Tax Deed
OAG	District of Columbia's Office of the Attorney General
OCFO	Office of the Chief Financial Officer
OCIO	Office of the Chief Information Officer
OFT	Office of Finance and Treasury
OGC	Office of the General Counsel
OIO	Office of Integrity and Oversight
OTR	Office of Tax and Revenue
P&I	Penalties and interest
ROD	Recorder of Deeds
RPTA	Real Property Tax Administration
SSL	Square – Suffix – Lot
TIN	Tax Identification Number
TSG	Tax Systems Group
TSU	Tax Sale Unit